

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** January 4, 2016  
**SUBJECT:** Financial Reports – November 2015  
**PRESENTER:** J. Carey McLelland, Finance Director  
**ATTACHMENTS:** Yes

#### **SUMMARY OF REQUEST:**

Attached for the Board's review and approval are the November 2015 County Financial Report and Cash Balance Report.

The following are explanations for departments/programs with higher budget to actual percentages for the month of November:

- Dues/Non-profits – 2<sup>nd</sup> quarter approved non-profit contribution payments
- Facility Services – planned maintenance project expenditures incurred through November
- Fire Services – payment of annual worker's compensation coverage premium for the fire departments
- EMS – purchase order encumbered for the purchase of three new ambulance units approved in the budget
- Rescue Squad – 2<sup>nd</sup> quarter approved non-profit contribution payment
- Soil & Water Conservation – contracted services payment (\$125,000) on a grant-funded streambank restoration project
- Agri-Business – operational expenditures to be covered by Agri-Business program fees to be transferred in
- Mental Health – 2<sup>nd</sup> quarter maintenance of effort (MOE) funding payment to Smoky Mountain Center

The YTD deficit in the CDBG – Dodd Meadows Project Fund is temporary and due to a timing delay between the expenditure of grant funds on the project and the subsequent reimbursement of expended funds from the Division of Community Assistance.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is from the transfer of the remaining funds available to the County's General Fund due to completion of participation in this federal program by the Sheriff's Department. Final ICE Program participation and funding ceased as of December 31, 2014.

The YTD deficit in the Westfeldt Park Project is due to the payment of project expenditures and the subsequent reimbursement of grant funds from the NCDENR – Recreational Trails Grant Program.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due to ongoing sewer capital project expenditures. A total of \$2.478 million in fund balance, primarily for these capital projects, was budgeted to balance this Fund and cover these capital expenditures in the current fiscal year.

#### **BOARD ACTION REQUESTED:**

Request that the Board consider approving the County's November 2015 Financial Reports as presented.

#### ***Suggested Motion:***

***I move that the Board of Commissioners approve the November 2015 County Financial Report and Cash Balance Report as presented.***

**HENDERSON COUNTY FINANCIAL REPORT**  
November 30, 2015

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 18,406,933</b>	<b>\$ 55,524,019</b>	<b>\$ 122,922,446</b>	<b>45.2%</b>
<b>EXPENDITURES</b>				
Governing Body	23,405	138,973	386,685	35.9%
Dues/Non-Profit Contributions	3,617	235,442	500,214	47.1%
County Manager	19,615	115,503	433,420	26.6%
Administrative Services	30,667	174,735	450,479	38.8%
Human Resources	47,685	252,428	645,440	39.1%
Elections	44,441	205,891	919,324	22.4%
Finance	54,068	337,637	826,154	40.9%
County Assessor	131,923	644,296	1,775,414	36.3%
Tax Collector	23,344	126,841	406,492	31.2%
Legal	47,662	293,338	689,070	42.6%
Register of Deeds	37,290	177,634	653,788	27.2%
Facility Services	397,291	1,430,773	3,060,355	46.8%
Garage	14,509	116,241	351,241	33.1%
Court Facilities	8,104	61,190	190,000	32.2%
Information Technology	143,755	1,170,631	2,834,507	41.3%
Sheriff	1,010,713	5,323,067	14,453,628	36.8%
Detention Center	276,828	1,614,898	4,135,215	39.1%
Emergency Management	14,951	90,391	238,857	37.8%
Fire Services	18,503	374,919	605,342	61.9%
Building Services	66,169	366,217	948,546	38.6%
Wellness Clinic	35,749	205,226	539,225	38.1%
Emergency Medical Services	362,283	2,405,851	5,276,571	45.6%
Animal Services	39,004	237,348	593,682	40.0%
Rescue Squad	3,245	158,210	298,610	53.0%
Forestry Services	2,286	10,119	56,244	18.0%
Soil & Water Conservation	23,174	252,037	450,654	55.9%
Planning	38,069	190,987	594,484	32.1%
Code Enforcement Services	20,257	97,553	272,204	35.8%
Heritage Museum	8,333	41,667	100,000	41.7%
Cooperative Extension	45,570	143,540	339,709	42.3%
Projects Management	7,947	43,606	113,087	38.6%
Economic Development	-	192,375	1,203,513	16.0%
Agri-Business	11,505	65,547	141,251	46.4%
Public Health	499,480	2,503,707	6,710,514	37.3%
Environmental Health	70,427	429,214	1,120,542	38.3%
H&CC Block Grant	-	324,328	747,011	43.4%
Medical Services - Autopsies	6,300	21,950	50,000	43.9%
Mental Health	-	264,306	528,612	50.0%
Rural Transportation Assist Program	-	(20)	196,095	0.0%
Social Services	1,523,034	7,895,222	20,823,481	37.9%
Juvenile Justice Programs	894	67,981	218,745	31.1%
Veteran Services	2,970	17,627	61,526	28.6%
Public Library	208,544	1,169,162	2,978,178	39.3%
Recreation	112,661	608,564	1,620,280	37.6%
Public Education	2,327,800	11,639,003	27,933,606	41.7%
Debt Service	905,851	2,203,995	13,902,492	15.9%
Non-Departmental	-	-	260,000	0.0%
Interfund Transfers	76,080	380,400	1,287,959	29.5%
<b>Total Expenditures</b>	<b>8,746,003</b>	<b>44,820,550</b>	<b>\$ 122,922,446</b>	<b>36.5%</b>
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>\$ 9,660,930</b>	<b>\$ 10,703,469</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2016</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 888,873	\$ 5,023,379	\$ 13,290,911	37.8%
DSS-Smartstart Program	42,864	206,474	492,923	41.9%
Federal & State Programs	588,010	2,648,940	6,978,147	38.0%
General Assistance	3,287	16,429	61,500	26.7%
<b>Total Expenditures</b>	<b>\$ 1,523,034</b>	<b>\$ 7,895,222</b>	<b>\$ 20,823,481</b>	<b>37.9%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,043,814	\$ 10,219,071	\$ 24,525,770	41.7%
Blue Ridge Community College	283,986	1,419,932	3,407,836	41.7%
<b>Total Expenditures</b>	<b>\$ 2,327,800</b>	<b>\$ 11,639,003</b>	<b>\$ 27,933,606</b>	<b>41.7%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	\$ 68,406	\$ 1,230,973	\$ 8,100,873	15.2%
Blue Ridge Community College	-	-	1,685,170	0.0%
Henderson County	837,445	973,022	4,116,449	23.6%
<b>Total Expenditures</b>	<b>\$ 905,851</b>	<b>\$ 2,203,995</b>	<b>\$ 13,902,492</b>	<b>15.9%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 31,250	\$ 75,000	41.7%
Public Transit Fund	16,080	80,401	192,962	41.7%
Capital Projects Fund	-	-	375,000	0.0%
Debt Service Fund	49,250	246,249	590,997	41.7%
Solid Waste Fund	4,500	22,500	54,000	41.7%
<b>Total Expenditures</b>	<b>\$ 76,080</b>	<b>\$ 380,400</b>	<b>\$ 1,287,959</b>	<b>29.5%</b>

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	\$ 6,250	\$ 31,250	\$ 75,000	41.7%
Expenditures:	-	-	\$ 75,000	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 6,250</u></b>	<b><u>\$ 31,250</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 1,910,223	\$ 4,537,911	\$ 8,486,540	53.5%
Expenditures:	209,708	908,210	\$ 8,486,540	10.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 1,700,515</u></b>	<b><u>\$ 3,629,701</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 75,495	\$ 376,465	\$ 900,629	41.8%
Expenditures:	51,539	297,456	\$ 900,629	33.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 23,956</u></b>	<b><u>\$ 79,009</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 54,336	\$ 261,759	\$ 639,064	41.0%
Expenditures:	49,699	232,470	\$ 639,064	36.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 4,637</u></b>	<b><u>\$ 29,289</u></b>		
<b><i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i></b>				
Revenues:	\$ -	\$ 70,083	\$ 447,360	15.7%
Expenditures:	-	150,586	\$ 447,360	33.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (80,503)</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 89,304	\$ 321,089	\$ 933,305	34.4%
Expenditures:	102,590	262,660	\$ 933,305	28.1%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (13,286)</u></b>	<b><u>\$ 58,429</u></b>		
<b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>				
Revenues:	\$ -	\$ -	\$ 200,000	0.0%
Expenditures:	16,667	83,333	\$ 200,000	41.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (16,667)</u></b>	<b><u>\$ (83,333)</u></b>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 6,002,374	\$ 6,000,000	100.0%
Expenditures:	-	445,716	\$ 6,000,000	7.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 5,556,658</u></b>		
<i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,956,265	\$ 1,961,870	99.7%
Expenditures:	8,941	1,235,011	\$ 1,961,870	63.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (8,941)</u></b>	<b><u>\$ 721,254</u></b>		
<i>HEALTH SCIENCES CENTER PROJECT (WINGATE/BRCC/PARDEE) (Project to Date)</i>				
Revenues:	\$ 3,054	\$ 29,384,890	\$ 32,510,351	90.4%
Expenditures:	1,534,898	8,662,141	\$ 32,510,351	26.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (1,531,844)</u></b>	<b><u>\$ 20,722,749</u></b>		
<i>WESTFELDT PARK PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ -	\$ 235,000	0.0%
Expenditures:	-	27,546	\$ 235,000	11.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (27,546)</u></b>		
<i>95 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i>				
Revenues:	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Expenditures:	49,871	242,131	\$ 1,000,000	24.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (49,871)</u></b>	<b><u>\$ 757,869</u></b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2016</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	\$ 507,564	\$ 2,467,643	\$ 5,428,583	45.5%
Expenditures:	<u>462,979</u>	<u>2,051,399</u>	\$ 5,428,583	37.8%
Net Revenues over (under) Expenditures	<u>\$ 44,585</u>	<u>\$ 416,244</u>		
<i>CANE CREEK W&amp;S DISTRICT FUND</i>				
Revenues:	\$ 169,350	\$ 592,167	\$ 4,642,559	12.8%
Expenditures:	<u>170,932</u>	<u>705,906</u>	\$ 4,642,559	15.2%
Net Revenues over (under) Expenditures	<u>\$ (1,582)</u>	<u>\$ (113,739)</u>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	\$ 4,492	\$ 16,826	\$ 44,548	37.8%
Expenditures:	<u>3,193</u>	<u>12,960</u>	\$ 44,548	29.1%
Net Revenues over (under) Expenditures	<u>\$ 1,299</u>	<u>\$ 3,866</u>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 11/30/2015**

	<b>11/01/15 Beg. Cash <u>Balance</u></b>	<b>Debits <u>Revenues</u></b>	<b>(Credits) <u>(Expenditures)</u></b>	<b>11/30/15 Ending Cash <u>Balance</u></b>
General	\$ 43,476,198.23	\$ 19,044,979.36	\$ (9,928,124.60)	\$ 52,593,052.99
Special Revenue	4,733,922.33	3,207,807.42	(1,611,649.36)	6,330,080.39
Capital Projects	8,167,856.53	1,068,075.13	(599,692.73)	8,636,238.93
Enterprise	4,541,174.44	1,067,782.39	(643,891.58)	4,965,065.25
Trust & Agency	<u>808,934.44</u>	<u>237,977.67</u>	<u>(259,481.62)</u>	<u>787,430.49</u>
Total	<u>\$ 61,728,085.97</u>	<u>\$ 24,626,621.97</u>	<u>\$ (13,042,839.89)</u>	
<b>Total cash available as of 11/30/15</b>				<b><u>\$ 73,311,868.05</u></b>